

AN ACT

ENTITLED, An Act to revise the definition of lodging establishment and campground for the purposes of the sales and use tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-45-7 be amended to read as follows:

10-45-7. There is hereby imposed a tax at the same rate as that imposed upon sales of tangible personal property in this state upon the gross receipts from rentals of rooms or parking sites by lodging establishments or campgrounds received from transient guests. A lodging establishment is any building, structure, property or premise kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are furnished to transient guests. A campground is any property or premise kept, used, maintained, advertised or held out to the public to be a place where sites are available for the placing of tents, campers, trailers, mobile homes or other mobile accommodations to transient guests. A transient guest is any person who resides in a lodging establishment or campground less than twenty-eight consecutive days. The provisions of this section do not apply to the casual or occasional rental of a sleeping accommodation or camping site. For the purposes of this section, casual or occasional is the rental of a sleeping accommodation or camping site by any establishment or campground for ten or less days in a calendar year. Any establishment or campground which has a permit or license issued under this chapter, is not offering the rental of sleeping accommodations or camping sites on a casual or occasional basis.

An Act to revise the definition of lodging establishment and campground for the purposes of the sales and use tax.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1034

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1034
File No. _____
Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State